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FEDERAL LEGISLATION, REGULATIONS, AND RULINGS AFFECTING THE AGRICULTURAL EXPERIMENT STATIONS¹

ACT OF 1887 ESTABLISHING AGRICULTURAL EXPERIMENT STATIONS

[Hatch Act]

AN ACT To establish agricultural experiment stations in connection with the colleges established in the several States under the provisions of an act approved July second, eighteen hundred and sixty-two, and of the acts supplementary thereto

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to aid in acquiring and diffusing among the people of the United States useful and practical information on subjects connected with agriculture, and to promote scientific investigation and experiment respecting the principles and applications of agricultural science, there shall be established under direction of the college or colleges or agricultural departments of colleges in each State or Territory established, or which may hereafter be established, in accordance with the provisions of an act approved July second, eighteen hundred and sixty-two, entitled "An act donating public lands to the several States and Territories which may provide colleges for the benefit of agriculture and the mechanic arts," or any of the supplements to said act, a department to be known and designated as an "agricultural experiment station:" *Provided,* That in any State or Territory in which two such colleges have been or may be so established the appropriation hereinafter made to such State or Territory shall be equally divided between such colleges, unless the legislature of such State or Territory shall otherwise direct.

SEC. 2. That it shall be the object and duty of said experiment stations to conduct original researches or verify experiments on the physiology of plants and animals; the diseases to which they are severally subject, with the remedies for the same; the chemical composition of useful plants at their different stages of growth; the comparative advantages of rotative cropping as pursued under the varying series of crops; the capacity of new plants or trees for acclimation; the analysis of soils and water; the chemical composition of manures, natural or artificial, with experiments designed to test the comparative effects on crops of different kinds; the adaptation and value of grasses and forage plants; the composition and digestibility of the different kinds of food for domestic animals; the scientific and economic questions involved in the production of butter and cheese; and such other researches or experiments bearing directly on the agricultural industry of the United States as may in each case be deemed advisable, having due regard to the varying conditions and needs of the respective States and Territories.

SEC. 3. That in order to secure, as far as practicable, uniformity of methods and results in the work of said stations, it shall be the duty of the United States Commissioner [now Secretary] of Agriculture to furnish forms, as far as practicable, for the tabulation of results of investigation or experiment; to indicate from time to time such lines of inquiry as to him shall seem most important, and, in general, to furnish such advice and assistance as will best promote the purpose of this act. It shall be the duty of each of said stations annually, on or before the first day of February, to make to the governor of the State or Territory in which it is located a full and detailed report of its operations, including a statement of receipts and expenditures, a copy of which report shall be sent to each of said stations, to the said Commissioner [now Secretary] of Agriculture, and to the Secretary of the Treasury of the United States.

¹ Reprinted with amendments from Department Circular 251 (revised February, 1930).

SEC. 4. That bulletins or reports of progress shall be published at said stations at least once in three months, one copy of which shall be sent to each newspaper in the States or Territories in which they are respectively located, and to such individuals actually engaged in farming as may request the same and as far as the means of the station will permit. Such bulletins or reports and the annual reports of said stations shall be transmitted in the mails of the United States free of charge for postage, under such regulations as the Postmaster General may from time to time prescribe.

SEC. 5. That for the purpose of paying the necessary expenses of conducting investigations and experiments and printing and distributing the results as hereinbefore prescribed, the sum of fifteen thousand dollars per annum is hereby appropriated to each State, to be specially provided for by Congress in the appropriations from year to year, and to each Territory entitled under the provisions of section eight of this act, out of any money in the Treasury proceeding from the sales of public lands, to be paid in equal quarterly payments on the first day of January, April, July, and October in each year, to the treasurer or other officer duly appointed by the governing boards of said colleges to receive the same, the first payment to be made on the first day of October, eighteen hundred and eighty-seven: *Provided, however,* That out of the first annual appropriation so received by any station an amount not exceeding one-fifth may be expended in the erection, enlargement, or repair of a building or buildings necessary for carrying on the work of such station; and thereafter an amount not exceeding five per centum of such annual appropriation may be so expended.

SEC. 6. That whenever it shall appear to the Secretary of the Treasury from the annual statement of receipts and expenditures of any of said stations that a portion of the preceding annual appropriation remains unexpended, such amount shall be deducted from the next succeeding annual appropriation to such station, in order that the amount of money appropriated to any station shall not exceed the amount actually and necessarily required for its maintenance and support.

SEC. 7. That nothing in this act shall be construed to impair or modify the legal relation existing between any of the said colleges and the government of the States or Territories in which they are respectively located.

SEC. 8. That in States having colleges entitled under this section to the benefits of this act and having also agricultural experiment stations established by law separate from said colleges, such States shall be authorized to apply such benefits to experiments at stations so established by such States; and in case any State shall have established, under the provisions of said act of July second aforesaid, an agricultural department or experiment station in connection with any university, college, or institution not distinctly an agricultural college or school, and such State shall have established or shall hereafter establish a separate agricultural college or school, which shall have connected therewith an experimental farm or station, the legislature of such State may apply in whole or in part the appropriation by this act made to such separate agricultural college or school, and no legislature shall by contract, express or implied, disable itself from so doing.

SEC. 9. That the grants of moneys authorized by this act are made subject to the legislative assent of the several States and Territories to the purpose of said grants: *Provided,* That payment of such installment of the appropriation herein made as shall become due to any State before the adjournment of the regular session of its legislature meeting next after the passage of this act shall be made upon the assent of the governor thereof duly certified to the Secretary of the Treasury.

SEC. 10. Nothing in this act shall be held or construed as binding the United States to continue any payments from the Treasury to any or all the States or institutions mentioned in this act, but Congress may at any time amend, suspend, or repeal any or all the provisions of this act.

Approved, March 2, 1887 (24 Stat. L. 440).

ACT OF 1888 AMENDING THE HATCH ACT

AN ACT To amend an act entitled "An act to establish agricultural experiment stations in connection with the colleges established in the several States under the provisions of an act approved July second, eighteen hundred and sixty-two, and the acts supplementary thereto"

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the grants of money authorized by the

act of Congress entitled "An act to establish agricultural experiment stations in connection with the colleges established in the several States under the provisions of an act approved July second, eighteen hundred and sixty-two, and of acts supplementary thereto," are subject as therein provided to the legislative assent of the States or Territories to be affected thereby; but as to such installments of the appropriations as may be now due or may hereafter become due, when the legislature may not be in session, the governor of said State or Territory may make the assent therein provided, and upon a duly certified copy thereof to the Secretary of the Treasury he shall cause the same to be paid in the manner provided in the act of which this is amendatory, until the termination of the next regular session of the legislature of such State or Territory.

Approved, June 7, 1888 (25 Stat. L. 176).

ACT OF 1906 FOR THE FURTHER ENDOWMENT OF AGRICULTURAL EXPERIMENT STATIONS

[Adams Act]

AN ACT To provide for an increased annual appropriation for agricultural experiment stations and regulating the expenditure thereof

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there shall be, and hereby is, annually appropriated, out of any money in the Treasury not otherwise appropriated, to be paid as hereinafter provided, to each State and Territory, for the more complete endowment and maintenance of agricultural experiment stations now established or which may hereafter be established in accordance with the act of Congress approved March second, eighteen hundred and eighty-seven, the sum of five thousand dollars in addition to the sum named in said act for the year ending June thirtieth, nineteen hundred and six, and an annual increase of the amount of such appropriation thereafter for five years by an additional sum of two thousand dollars over the preceding year, and the annual amount to be paid thereafter to each State or Territory shall be thirty thousand dollars, to be applied only to paying the necessary expenses of conducting original researches or experiments bearing directly on the agricultural industry of the United States, having due regard to the varying conditions and needs of the respective States or Territories.

SEC. 2. That the sums hereby appropriated to the States and Territories for the further endowment and support of agricultural experiment stations shall be annually paid in equal quarterly payments on the first day of January, April, July, and October of each year by the Secretary of the Treasury, upon the warrant of the Secretary of Agriculture, out of the Treasury of the United States, to the treasurer or other officer duly appointed by the governing boards of said experiment stations to receive the same, and such officers shall be required to report to the Secretary of Agriculture on or before the first day of September of each year a detailed statement of the amount so received and of its disbursements, on schedules prescribed by the Secretary of Agriculture. The grants of money authorized by this act are made subject to legislative assent of the several States and Territories to the purpose of said grants: *Provided*, That payment of such installments of the appropriation herein made as shall become due to any State or Territory before the adjournment of the regular session of legislature meeting next after the passage of this act shall be made upon the assent of the governor thereof, duly certified by the Secretary of the Treasury.

SEC. 3. That if any portion of the moneys received by the designated officer of any State or Territory for the further and more complete endowment, support, and maintenance of agricultural experiment stations as provided in this act shall by any action or contingency be diminished or lost or be misapplied, it shall be replaced by said State or Territory to which it belongs, and until so replaced no subsequent appropriation shall be apportioned or paid to such State or Territory; and no portion of said moneys exceeding five per centum of each annual appropriation shall be applied directly or indirectly, under any pretense whatever, to the purchase, erection, preservation, or repair of any building or buildings, or to the purchase or rental of land. It shall be the duty of each of said stations annually, on or before the first day of February, to make to the governor of the State or Territory in which it is located a full and detailed report of its operations, including a statement of receipts and expenditures, a copy of which report shall be sent to each of said stations, to the

Secretary of Agriculture, and to the Secretary of the Treasury of the United States.

SEC. 4. That on or before the first day of July in each year after the passage of this act the Secretary of Agriculture shall ascertain and certify to the Secretary of the Treasury as to each State and Territory whether it is complying with the provisions of this act and is entitled to receive its share of the annual appropriation for agricultural experiment stations under this act and the amount which thereupon each is entitled, respectively, to receive. If the Secretary of Agriculture shall withhold a certificate from any State or Territory of its appropriation, the facts and reasons therefor shall be reported to the President, and the amount involved shall be kept separate in the Treasury until the close of the next Congress, in order that the State or Territory may, if it shall so desire, appeal to Congress from the determination of the Secretary of Agriculture. If the next Congress shall not direct such sum to be paid, it shall be covered into the Treasury; and the Secretary of Agriculture is hereby charged with the proper administration of this law.

SEC. 5. That the Secretary of Agriculture shall make an annual report to Congress on the receipts and expenditures and work of the agricultural experiment stations in all of the States and Territories, and also whether the appropriation of any State or Territory has been withheld, and if so, the reason therefor.

SEC. 6. That Congress may at any time amend, suspend, or repeal any or all of the provisions of this act.

Approved, March 16, 1906 (34 Stat. L. 63).

INTERPRETATION OF THE ADAMS ACT

Extract from an act making appropriations for the United States Department of Agriculture for the fiscal year ended June 30, 1907

The act of Congress approved March sixteenth, nineteen hundred and six, entitled "An act to provide for an increased annual appropriation for agricultural experiment stations and regulating the expenditure thereof," shall be construed to appropriate for each station the sum of five thousand dollars for the fiscal year ending June thirtieth, nineteen hundred and six, the sum of seven thousand dollars for the fiscal year ending June thirtieth, nineteen hundred and seven, the sum of nine thousand dollars for the fiscal year ending June thirtieth, nineteen hundred and eight, the sum of eleven thousand dollars for the fiscal year ending June thirtieth, nineteen hundred and nine, the sum of thirteen thousand dollars for the fiscal year ending June thirtieth, nineteen hundred and ten, and the sum of fifteen thousand dollars for the fiscal year ending June thirtieth, nineteen hundred and eleven. The sum of five thousand dollars appropriated for the fiscal year nineteen hundred and six shall be paid on or before June thirtieth, nineteen hundred and six, and the amounts appropriated for the subsequent years shall be paid as provided in the said act to each State and Territory for the more complete endowment and maintenance of agricultural experiment stations now established or which may hereafter be established in accordance with the act of Congress approved March second, eighteen hundred and eighty-seven.

Approved, June 30, 1906 (34 Stat. L. 669, 696).

ACT OF 1925 FOR THE MORE COMPLETE ENDOWMENT OF THE AGRICULTURAL EXPERIMENT STATIONS

[Purnell Act]

AN ACT To authorize the more complete endowment of agricultural experiment stations, and for other purposes

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the more complete endowment and maintenance of agricultural experiment stations now established, or which may hereafter be established, in accordance with the act of Congress approved March 2, 1887, there is hereby authorized to be appropriated, in addition to the amounts now received by such agricultural experiment stations, the sum of \$20,000 for the fiscal year ending June 30, 1926; \$30,000 for the fiscal year ending June 30, 1927; \$40,000 for the fiscal year ending June 30, 1928; \$50,000 for the fiscal year ending June 30, 1929; \$60,000 for the fiscal year ending June

30, 1930; and \$60,000 for each fiscal year thereafter, to be paid to each State and Territory; and the Secretary of Agriculture shall include the additional sums above authorized to be appropriated in the annual estimates of the Department of Agriculture, or in a separate estimate, as he may deem best. The funds appropriated pursuant to this act shall be applied only to paying the necessary expenses of conducting investigations or making experiments bearing directly on the production, manufacture, preparation, use, distribution, and marketing of agricultural products and including such scientific researches as have for their purpose the establishment and maintenance of a permanent and efficient agricultural industry, and such economic and sociological investigations as have for their purpose the development and improvement of the rural home and rural life, and for printing and disseminating the results of said researches.

SEC. 2. That the sums hereby authorized to be appropriated to the States and Territories for the further endowment and support of agricultural experiment stations shall be annually paid in equal quarterly payments on the 1st day of January, April, July, and October of each year by the Secretary of the Treasury upon a warrant of the Secretary of Agriculture out of the Treasury of the United States, to the treasurer or other officer duly appointed by the governing boards of such agricultural experiment stations to receive the same and such officers shall be required to report to the Secretary of Agriculture on or before the 1st day of September of each year a detailed statement of the amount so received and of its disbursement on schedules prescribed by the Secretary of Agriculture. The grants of money authorized by this act are made subject to legislative assent of the several States and Territories to the purpose of said grants: *Provided*, That payment of such installments of the appropriation herein authorized to be made as shall become due to any State or Territory before the adjournment of the regular session of the legislature meeting next after the passage of this act shall be made upon the assent of the governor thereof duly certified to the Secretary of the Treasury.

SEC. 3. That if any portion of the moneys received by the designated officer of any State or Territory for the further and more complete endowment, support, and maintenance of agricultural experiment stations as provided in this act shall by any action or contingency be diminished or lost or be misapplied, it shall be replaced by said State or Territory to which it belongs, and until so replaced no subsequent appropriation shall be apportioned or paid to such State or Territory, and no portion of said moneys exceeding 10 per centum of each annual appropriation shall be applied directly or indirectly, under any pretense whatever, to the purchase, erection, preservation, or repair of any building or buildings or to the purchase or rental of land. It shall be the duty of each of the said stations annually, on or before the 1st day of February, to make to the governor of the State or Territory in which it is located a full and detailed report of its operations, including a statement of receipts and expenditures for the fiscal year next preceding, a copy of which report shall be sent to each of the said stations and the Secretary of Agriculture and to the Secretary of the Treasury of the United States.

SEC. 4. That on or before the 1st day of July in each year after the passage of this act the Secretary of Agriculture shall ascertain and certify to the Secretary of the Treasury as to each State and Territory whether it is complying with the provisions of this act and is entitled to receive its share of the annual appropriations for agricultural experiment stations under this act and the amount which thereupon each is entitled, respectively, to receive. If the Secretary of Agriculture shall withhold from any State or Territory a certificate of its appropriation, the facts and reasons therefor shall be reported to the President and the amount involved shall be kept separate in the Treasury until the close of the next Congress in order that the State or Territory may, if it shall so desire, appeal to Congress from the determination of the Secretary of Agriculture. If the next Congress shall not direct such sum to be paid, it shall be covered into the Treasury. The Secretary of Agriculture is hereby charged with the proper administration of this law.

SEC. 5. That the Secretary of Agriculture shall make an annual report to Congress on the receipts and expenditures and work of the agricultural experiment stations in all of the States and Territories, and also whether the appropriation of any State or Territory has been withheld; and if so, the reason therefor.

SEC. 6. That Congress may at any time amend, suspend, or repeal any and all of the provisions of this act.

Approved, February 24, 1925 (43 Stat. L. 970).

**ACT OF 1928 EXTENDING THE BENEFITS OF THE EXPERIMENT STATION AND
EXTENSION ACTS TO HAWAII**

AN ACT To extend the benefits of certain acts of Congress to the Territory of Hawaii

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That beginning with the fiscal year ending June 30, 1929, the Territory of Hawaii shall be entitled to share in the benefits of the act entitled "An act to establish agricultural experiment stations in connection with the colleges established in the several States under the provisions of an act approved July 2, 1862, and of the acts supplementary thereto," approved March 2, 1887, as amended and supplemented, and of the act entitled "An act to provide for cooperative agricultural extension work between the agricultural colleges in the several States receiving the benefits of an act of Congress approved July 2, 1862, and of acts supplementary thereto, and the United States Department of Agriculture," approved May 8, 1914, and of acts supplementary thereto: *Provided*, That the experiment station so established shall be conducted jointly and in collaboration with the existing Federal experiment station in Hawaii in enlarging and expanding the work of the said Federal station on cooperative plans approved by the Secretary of Agriculture; and the Secretary of Agriculture shall coordinate the work of the Territorial station with that of the Federal station and of the United States Department of Agriculture in the islands: *Provided further*, That the Territory of Hawaii shall make provision for such additional buildings and permanent equipment as may be necessary for the development of the work.

SEC. 2. To carry into effect the above provisions for extending to Hawaii the benefits of the act of March 2, 1887, and supplementary acts in the order and amounts designated by these acts, the following sums are hereby authorized to be appropriated in addition to the amounts appropriated to the Department of Agriculture for use in Hawaii: \$15,000 for the fiscal year ending June 30, 1930; \$20,000 for the fiscal year ending June 30, 1931; \$22,000 for the fiscal year ending June 30, 1932; \$24,000 for the fiscal year ending June 30, 1933; \$26,000 for the fiscal year ending June 30, 1934; \$28,000 for the fiscal year ending June 30, 1935; \$30,000 for the fiscal year ending June 30, 1936; \$50,000 for the fiscal year ending June 30, 1937; \$60,000 for the fiscal year ending June 30, 1938; \$70,000 for the fiscal year ending June 30, 1939; \$80,000 for the fiscal year ending June 30, 1940; and \$90,000 for the fiscal year ending June 30, 1941, and thereafter a sum equal to that provided for each State and Territory for agricultural experiment stations established under the act of March 2, 1887.

SEC. 3. The permanent annual appropriations provided for in section 3 of said act of May 8, 1914, and of acts supplementary thereto are hereby authorized to be increased by an amount necessary to carry out the provisions of this act but without diminishing or increasing the amount which any State is entitled to under the provisions of said act of May 8, 1914, and of acts supplementary thereto.

Approved, May 16, 1928 (45 Stat. L. 571).

**ACT OF 1929 EXTENDING THE BENEFITS OF THE HATCH ACT AND THE SMITH-
LEVER ACT TO THE TERRITORY OF ALASKA**

AN ACT To extend the benefits of the Hatch Act and the Smith-Lever Act to the Territory of Alaska

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following acts, to wit, an act entitled "An act to establish agricultural experiment stations in connection with the colleges established in the several States under the provisions of an act approved July 2, 1862, and of the acts supplementary thereto," approved March 2, 1887, as amended and supplemented, and known as the Hatch Act; and an act entitled "An act to provide for cooperative extension work between the agricultural colleges in the United States receiving the benefits of an act of Congress approved July 2, 1862, and of acts supplementary thereto, and the United States Department of Agriculture," approved May 8, 1914, and known as the Smith-Lever Act, be, and the same are hereby, extended to the Territory of Alaska: *Provided*, That no appropriations shall be made under this act until annually estimated as to funds and amounts by the Secretary of Agriculture; the estimates to be based upon his determination of the ability of the Territory of Alaska to make effective use of the funds.

With the approval of the Secretary of Agriculture, agricultural experiment substations, to the number of not more than two, may be maintained under the provisions of the Hatch Act.

Approved, February 23, 1929 (45 Stat. L. 1256).

ACT OF 1931 EXTENDING THE BENEFITS OF THE HATCH AND SUPPLEMENTARY ACTS TO THE TERRITORY OF PORTO RICO

AN ACT To coordinate the agricultural experiment-station work and to extend the benefits of certain Acts of Congress to the Territory of Porto Rico

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That beginning with the fiscal year ending June 30, 1933, the Territory of Porto Rico shall be entitled to share in the benefits of the Act entitled "An Act to establish agricultural experiment stations in connection with the colleges established in the several States under the provisions of an Act approved July 2, 1862, and of the Acts supplementary thereto," approved March 2, 1887, as amended and supplemented, and of the Act entitled "An Act to provide for cooperative agricultural extension work between the agricultural colleges in the several States receiving the benefits of an Act of Congress approved July 2, 1862, and of Acts supplementary thereto, and the United States Department of Agriculture," approved May 8, 1914, and of Acts supplementary thereto: *Provided*, That the experiment station so established shall be connected with the College of Agriculture of the University of Porto Rico and it shall be conducted jointly and in collaboration with the existing Federal experiment station in Porto Rico in enlarging and expanding the work of the said Federal station on cooperative plans approved by the Secretary of Agriculture; and the Secretary of Agriculture shall coordinate the work of the Territorial stations with that of the Federal station and of the United States Department of Agriculture in the island: *Provided further*, That the several experiment stations now conducted by the insular government shall be transferred to and coordinated with the experiment station of the College of Agriculture of the University of Porto Rico, together with whatever funds that are available for the support of the same, and the Secretary of Agriculture may at his discretion transfer such land, buildings, and equipment as he may deem necessary to the experiment station of the College of Agriculture of the University of Porto Rico: *Provided further*, That the Territory of Porto Rico shall make provision for such additional buildings and permanent equipment as may be necessary for the development of the work.

SEC. 2. To carry into effect the above provisions for extending to Porto Rico the benefits of the Act of March 2, 1887, and supplementary Acts in the order and amounts designated by these Acts, the following sums are hereby authorized to be appropriated in addition to the amounts appropriated to the Department of Agriculture for use in Porto Rico: \$15,000 for the fiscal year ending June 30, 1933; \$20,000 for the fiscal year ending June 30, 1934; \$25,000 for the fiscal year ending June 30, 1935; \$30,000 for the fiscal year ending June 30, 1936; \$35,000 for the fiscal year ending June 30, 1937; \$40,000 for the fiscal year ending June 30, 1938; \$45,000 for the fiscal year ending June 30, 1939; \$50,000 for the fiscal year ending June 30, 1940; \$60,000 for the fiscal year ending June 30, 1941; \$70,000 for the fiscal year ending June 30, 1942; \$80,000 for the fiscal year ending June 30, 1943; and \$90,000 for the fiscal year ending June 30, 1944, and thereafter a sum equal to that provided for each State and Territory for agricultural experiment stations established under the Act of March 2, 1887.

SEC. 3. The permanent annual appropriations provided for in section 3 of said Act of May 8, 1914, and of Acts supplementary thereto are hereby authorized to be increased by an amount necessary to carry out the provisions of this Act, but without diminishing or increasing the amount to which any State or the Territory of Hawaii is entitled under the provisions of said Act of May 8, 1914, and of Acts supplementary thereto: *Provided*, That for the fiscal year 1933 the total amount available to the Territory of Porto Rico under the terms of the Act of May 8, 1914, shall be \$50,000, this amount to be increased by \$10,000 annually, or such part thereof as may be necessary, until the total to which Porto Rico is entitled under the provisions of this Act is reached. Participation in other Federal appropriations for cooperative extension work, including those authorized by the Act of May 22, 1928, shall be at such times and in such amounts as shall be estimated by the Secretary of Agriculture and appropriated by the Congress.

Approved, March 4, 1931.

ADMINISTRATION

OFFICE OF EXPERIMENT STATIONS

Extract from an act making appropriations for the Department of Agriculture for the fiscal year ending June 30, 1932, and for other purposes

PAYMENTS TO STATES, HAWAII, AND ALASKA FOR AGRICULTURAL EXPERIMENT STATIONS

To carry into effect the provisions of an Act approved March 2, 1887 (U. S. C., title 7, secs. 362, 363, 365, 368, 377-379), entitled "An Act to establish agricultural experiment stations in connection with the colleges established in the several States under the provisions of an Act approved July 2, 1862 (U. S. C., title 7, secs. 301-308), and of the Acts supplementary thereto," the sums apportioned to the several States, to be paid quarterly in advance, \$720,000.

To carry into effect the provisions of an Act approved March 16, 1906 (34 Stat., p. 63), entitled "An Act to provide for an increased annual appropriation for agricultural experiment stations and regulating the expenditure thereof," and Acts supplementary thereto, the sums apportioned to the several States to be paid quarterly in advance, \$720,000.

To carry into effect the provisions of an Act entitled "An Act to authorize the more complete endowment of agricultural experiment stations," approved February 24, 1925 (U. S. C., title 7, secs. 361, 366, 370, 371, 373-376, 380, 382), \$2,880,000.

To carry into effect the provisions of an Act entitled "An Act to extend the benefits of certain Acts of Congress to the Territory of Hawaii," approved May 16, 1928 (U. S. C., Supp. III, title 7, secs. 386-386b), \$22,000.

To carry into effect the provisions of an Act entitled "An Act to extend the benefits of the Hatch Act and the Smith-Lever Act to the Territory of Alaska," approved February 23, 1929 (U. S. C., Supp. III, title 7, sec. 386c), \$15,000: *Provided*, That the Secretary of Agriculture is authorized to turn over to the Agricultural College and School of Mines of Alaska the tract of land and buildings near Fairbanks, Alaska, now occupied and used by the Department of Agriculture as an experiment station, together with such equipment at the station as is not needed at the other agricultural stations maintained in Alaska by the Department of Agriculture.

In all, payments to States, Hawaii, and Alaska for agricultural experiment stations, \$4,357,000.

SALARIES AND GENERAL EXPENSES

To enable the Secretary of Agriculture to enforce the provisions of the Acts approved March 2, 1887 (U. S. C., title 7, secs. 362, 363, 365, 368, 377-379), March 16, 1906 (U. S. C., title 7, secs. 369, 375), February 24, 1925 (U. S. C., title 7, secs. 361, 366, 370, 371, 373-376, 380, 382), May 16, 1928 (U. S. C., Supp. III, title 7, secs. 386-386b), and February 23, 1929 (U. S. C., Supp. III, title 7, sec. 386c), and Acts amendatory or supplementary thereto, relative to their administration and for the administration of agricultural experiment stations in Alaska, Hawaii, Porto Rico, the island of Guam, and the Virgin Islands of the United States, including the employment of clerks, assistants, and other persons in the city of Washington and elsewhere, freight and express charges, official traveling expenses, office fixtures, supplies, apparatus, telegraph and telephone service, gas, electric current, and rent outside of the District of Columbia, \$169,380; and the Secretary of Agriculture shall prescribe the form of the annual financial statement required under the above Acts, ascertain whether the expenditures are in accordance with their provisions, coordinate the work of the Department of Agriculture with that of the State agricultural colleges and experiment stations in the lines authorized in said Acts, and make report thereon to Congress.

To enable the Secretary of Agriculture to establish and maintain agricultural experiment stations in Alaska, Hawaii, Porto Rico, the island of Guam, and the Virgin Islands of the United States, including the erection of buildings, the preparation, illustration, and distribution of reports and bulletins, and all other necessary expenses, \$230,030, as follows: Alaska, \$62,450; Hawaii, \$43,520; Porto Rico, \$63,560; Guam, \$30,200; and the Virgin Islands of the United States, \$30,300; and the Secretary of Agriculture is authorized to sell such products as are obtained on the land belonging to the agricultural experiment stations in

Alaska, Hawaii, Porto Rico, the island of Guam, and the Virgin Islands of the United States, and the amount obtained from the sale thereof shall be covered into the Treasury of the United States as miscellaneous receipts.

In all, salaries and expenses, \$399,410.

Total, Office of Experiment Stations, \$4,756,410, of which amount not to exceed \$159,600 may be expended for personal services in the District of Columbia.

RULINGS OF THE UNITED STATES DEPARTMENT OF AGRICULTURE

PERMANENT SUBSTATIONS

The expenditure of funds appropriated in accordance with the provisions of the act of Congress of March 2, 1887, for the maintenance of permanent substations is contrary to the spirit and intent of said act. The act provides for an experiment station in each State and Territory, which, except in cases specified in the act, is to be a department of the college established under the act of Congress of July 2, 1862. * * *

It is granted that in many States and Territories more than one agricultural experiment station might do useful work, and in some States more than one station has already been successfully maintained; but in all these cases the State has given funds from its own treasury to supplement those given by Congress. It is also granted that experiment stations established under said act of Congress and having no other funds than those provided by that act will often need to carry on investigations in different localities in their respective States and Territories, but it is held that this should be done in such a way as will secure the thorough supervision of such investigations by the expert officers of the station and that arrangements for such experimental inquiries should not be of so permanent a character as to prevent the station from shifting its work from place to place as circumstances may require nor involve the expenditure of funds in such amounts and in such ways as will weaken the work of the station as a whole.

As far as practicable the cooperation of individuals and communities benefited by these special investigations should be sought and, if necessary, the aid of the States invoked to carry on enterprises too great to be successfully conducted within the limits of the appropriation granted by Congress under the act aforesaid.

PURCHASE OR RENTAL OF LANDS FOR AGRICULTURAL EXPERIMENT STATIONS

The purchase or rental of lands by the experiment stations from the funds appropriated in accordance with the provisions of the act of Congress of March 2, 1887 [Hatch Act], is contrary to the spirit and intent of said act. This conclusion is reenforced by a consideration of a wise and economic policy in the management of agricultural experiment stations, especially as relating to cases in which it might be desirable for the station to have land for experimental purposes in different localities. The investigations carried on by the stations in such cases being for the direct benefit of agriculture in the localities where the work is done, it seems only reasonable that persons or communities whose interests will be advanced by the station work should contribute the use of the small tracts of land which will be required for experimental purposes. Experience shows that in most cases the stations have had no difficulty in securing such land as they needed without expense, and it is believed that this may be done in every case without injuriously affecting the interests of the stations.

(In case of the Adams Act 5 per cent, and of the Purnell Act 10 per cent of the annual appropriation may be used for the construction or repair of buildings or the purchase or rental of land.)

EXPENSES FOR CARRYING ON FARM OPERATIONS

Expenses incurred in conducting the operations of farms, whether the farms are connected with institutions established under the act of Congress of July 2, 1862, or not, are not a proper charge against the funds appropriated by Congress for agricultural experiment stations in accordance with the act of Congress of March 2, 1887, unless such operations definitely constitute a part of agricultural investigations or experiments planned and conducted in accordance with the terms of the act aforesaid, under rules and regulations prescribed by the

governing board of the station. The performance of ordinary farm operations by an experiment station does not constitute experimental work. Operations of this character by an experiment station should be confined to such as are a necessary part of experimental inquiries. Carrying on a farm for profit or as a model farm, or to secure funds which may be afterwards devoted to the erection of buildings for experiment station purposes, to the further development of experimental investigation, or to any other purpose, however laudable and desirable, is not contemplated by the law as a part of the functions of an agricultural experiment station established under the act of Congress of March 2, 1887. Section 5 of that act plainly limits the expenditures of funds appropriated in accordance with said act to "the necessary expenses of conducting investigations and experiments and printing and distributing the results."

SALES FUNDS OF AN AGRICULTURAL EXPERIMENT STATION

Moneys received from the sales of farm products or other property in the possession of an agricultural experiment station as the result of expenditures of funds received by the station in accordance with the act of Congress of March 2, 1887, rightfully belong to the experiment station as a department of the college or other institution with which it is connected, and may be expended in accordance with the laws or regulations governing the financial transactions of the governing board of the station, provided, however, that all expenses attending such sales, including those attending the delivery of the property into the possession of the purchaser, should be deducted from the gross receipts from the sales and should not be made a charge against the funds appropriated by Congress.

LIMIT OF EXPENDITURES OF EXPERIMENT STATIONS DURING ONE FISCAL YEAR

Expenses incurred by an agricultural experiment station in any one fiscal year to be paid from the funds provided under the act of Congress of March 2, 1887, should not exceed the amount appropriated to the station by Congress for that year, and especially all personal services should be paid for out of the appropriation of the year in which they were performed, and claims for compensation for such services can not properly be paid out of the appropriations for succeeding years. The several appropriations for experiment stations under the aforesaid act are for one year only, and officers of experiment stations have no authority to contract for expenditures beyond the year for which Congress has made appropriations.

This is plainly implied in the act aforesaid, inasmuch as section 6 provides that unexpended balances shall revert to the Treasury of the United States, "in order that the amount of money appropriated to any station shall not exceed the amount actually and necessarily required for its maintenance and support." The annual financial report rendered in the form prescribed by this department should in every case include only the receipts and expenditures of the fiscal year for which the report is made.

EXPENDITURES FOR A WATER SYSTEM TO BE CHARGED UNDER "BUILDINGS AND REPAIRS"

Expenditures by agricultural experiment stations from the funds appropriated in accordance with the act of Congress of March 2, 1887, for the construction of wells, cisterns, ponds, or other reservoirs for the storage of water, and for piping, and other materials for a system of storing and distributing water, are properly charged, under abstract 18 in the schedule for financial reports prescribed by this department, as being for improvements on lands which have hitherto been held to come under the head of "Buildings and repairs." The fact that a water system may be a necessary adjunct of certain experimental inquiries does not affect the case, inasmuch as the limitations on expenditures for improvements contained in section 5 of the act of Congress of March 2, 1887, expressly stipulate that these improvements shall be such as are necessary for carrying on the work of the station.

BORROWING OF MONEY BY AGRICULTURAL EXPERIMENT STATIONS

Experiment station officers have no authority to borrow money to be repaid out of appropriations made under the act of Congress of March 2, 1887, and charges for interest can not properly be made against funds appropriated under that act.

USE OF EXPERIMENT STATION FUNDS FOR COLLEGE PURPOSES

No portion of the funds appropriated by Congress in accordance with the act of March 2, 1887, can legally be used, either directly or indirectly, for paying the salaries or wages of professors, teachers, or other persons whose duties are confined to teaching, administration, or other work in connection with the courses of instruction given in the colleges with which the stations are connected or in any other educational institution; nor should any other expenses connected with the work or facilities for instruction in school or college courses be paid from said fund. In case the same persons are employed in both the experiment station and the other departments of the college with which the station is connected a fair and equitable division of salaries or wages should be made, and in case of any other expenditures, for the joint benefit of the experiment station and the other departments of the college the aforesaid funds should be charged with only a fair share of such expenditures.

CAN THE HATCH FUND BE USED FOR EXTENSION WORK AND PRINTING?

Expenses for extension work should not be charged against the Hatch fund, and * * * only such printing should be done with that fund as will record the experimental work of the stations established under the Hatch Act. * * *

ACCOUNTING AND USES OF THE ADAMS FUND

Under the terms of the act it will be necessary that a separate account of the Adams fund shall be kept at each station, which should be open at all times to the inspection of the Chief of the Office of Experiment Stations or his accredited representative. * * *

The Adams fund is "to be applied only to paying the necessary expenses of conducting original researches or experiments bearing directly on the agricultural industry of the United States." It is for the "more complete endowment and maintenance" of the experiment stations, presupposing the provision of a working plant and administrative offices. Accordingly, expenses for administration, care of buildings and grounds, insurance, office furniture and fittings, general maintenance of the station farm and animals, verification and demonstration experiments, compilations, farmers' institute work, traveling, except as is immediately connected with original researches in progress under this act, and other general expenses for the maintenance of the experiment stations, are not to be charged to this fund. The act makes no provision for printing or for the distribution of publications, which should be charged to other funds. * * *

ADMINISTRATION OF THE PURNELL ACT

Circular letter of the Secretary of Agriculture of May 20, 1925

The administration of the Purnell Act, with which the Department of Agriculture is charged, will be guided by the following general principles:

The underlying purpose of the act is "the more complete endowment and maintenance of agricultural experiment stations," a fact which recognizes the existence of an experiment station in each State as a going concern with an organization, administrative machinery, buildings, lands, and other basic facilities for research. In view of this and since the States are making substantial contributions toward the support of the stations, it would seem that general and overhead expenses such as apply to administration and upkeep, the care of buildings and grounds, maintenance of the farm and livestock, and similar ordinary expenses, might readily be cared for without drawing upon the new fund. It is the expectation, therefore, that the demand on the Purnell fund for general overhead expenses of the station will be reduced to the minimum.

The new act is designed to add to and strengthen the work of investigation; it directs that the funds appropriated in accordance with it "shall be applied only to paying the necessary expenses of conducting investigations or making experiments [in lines which are defined] and for printing and disseminating the results of said researches." It is important, therefore, that the fund should represent definite pieces of investigation of substantial character, such as is called for in the present stage of agricultural inquiry.

With this idea in view, it will be expected that expenditures from the Purnell fund will be limited to those incurred primarily for specific investigations, with such charges for publication and for special buildings and lands as pertain directly thereto. The list need not be wholly restricted to new projects, but may include existing ones which it is desired to strengthen.

This will enable the Purnell fund to be administered on the same general plan as that followed with the Adams fund; namely, on the basis of a program of specific projects and a budget for expenditures, these to be submitted annually in advance for consideration and discussion in order that a good understanding may be reached. It is the more important because of the provision for expansion of investigation in several comparatively new fields, and the possibility of applying the fund to existing projects in other lines. All projects supported partly or wholly from the Purnell fund should therefore be submitted in outline in advance for examination and approval as to their suitability to the new appropriation.

Since an annual financial report on the Purnell fund is required under the act, it will not be possible to pool it with other funds, but a separate account upon it will be necessary, and the above plan will facilitate such an accounting. Where the support of projects is shared in by other funds, it should be possible to show quite definitely what the Purnell fund is being used for. As in the case of the Hatch and Adams funds, the account should be a current one, and should be supported by a set of vouchers readily available for examination on due notice. The classification will be on the same basis as for other funds, and the financial report will be rendered on the same blank with them.

The Office of Experiment Stations has been designated to represent this department in matters relating to the details of administration of this law, and will aid in the promotion of activities under this act in the same general way as it has heretofore in relation to the Hatch and Adams Acts. It will also be represented in negotiations for cooperation between the department and the experiment stations, and will maintain a file of such cooperative agreements.

EXAMINATION OF ACCOUNTS UNDER THE HATCH, ADAMS, AND PURNELL ACTS, AND THE SMITH-LEVER AND OTHER EXTENSION ACTS

Circular letter of the Secretary of Agriculture of February 1, 1929

The authority and the responsibilities of the United States Department of Agriculture in connection with the administration of the Federal acts for agricultural experiment stations and extension work require the keeping of a separate account of the funds under each of the acts, supported by properly approved and certified vouchers in each case.

Hereafter all officers of the Department of Agriculture examining expenditures under the Hatch, Adams, and Purnell Acts, and the Smith-Lever and other extension acts and offset funds in connection therewith shall examine the original vouchers and subvouchers supporting the entries, except as hereinafter provided.

In the course of such examination items frequently require explanation which can be given only by the directors and those in immediate charge of projects. Hence the original invoices, vouchers, and subvouchers supporting the accounts must be kept and conveniently filed for ready access at the headquarters of the experiment station or the extension service, so that in conjunction with the examination of the accounts the necessary conference may be had with directors, project leaders, or others locally in charge.

A few States have inadvertently passed laws which conflict to some extent with these requirements. It is requested that this be remedied as soon as practicable. For the time being in such cases certified copies of the original vouchers and subvouchers, accompanied by canceled payment checks showing the invoices covered, will be accepted. The originals, however, must be made available for inspection when required.

RULINGS OF THE TREASURY DEPARTMENT AND THE COMPTROLLER GENERAL

ANNUAL FINANCIAL STATEMENT

The annual financial statement of the stations, with vouchers, should not be sent to the Treasury Department, but a copy simply of the report that is made to the governor is to be sent to the Secretary of the Treasury. (January 30, 1888.)

REQUIREMENTS OF FISCAL OFFICERS

1. The Treasury Department will not require officers of experiment stations to do or perform anything not specifically required by said bill [Hatch Act].
2. The Secretary of the Treasury is not required to take a bond of the officers of said stations for the money paid over under the provisions of said act.
3. No reports will be required from the stations directly to the Secretary of the Treasury; but the governor of the State must send to the Secretary of the Treasury a copy of the report made to him by the colleges or stations. (January 31, 1888.)

SALE OF STATION BULLETINS

The Solicitor of the Treasury writes: "I am of the opinion that there is no authority for an agricultural experiment station to sell its bulletins outside of the State or Territory. Congress appropriates for the publication and free distribution of the bulletins and neither expressly nor by necessary implication authorizes their sale." (December 16, 1895.)

ANTICIPATION OF FIRST QUARTER PAYMENTS

The fiscal year commences on the 1st day of July, corresponding with the fiscal year of the Government.

An agricultural station entitled to the benefits of * * * appropriations made by Congress can anticipate the payment to be made July 1, and make contracts of purchases prior to that time, if it shall be necessary to carry on the work of the station. Of course, no portion of said appropriations paid in quarterly installments can be drawn from the Treasury unless needed for the purposes indicated in the act; and so much of what is so drawn as may not have been expended within the year must be accounted for as part of the appropriation for the following year. (August 2, 1888.)

ESTABLISHMENT OF INDEPENDENT STATIONS

The [Hatch] Act contemplates that where stations have already been established disconnected from the colleges the legislatures of such States may make such provisions in regard thereto as they may deem proper; but it does not authorize the establishment of stations except in connection with the colleges that were at that time or might hereafter be established under the act of July 2, 1862. (January 30, 1888.)

DIVISION OF FUNDS BETWEEN STATIONS ALREADY ESTABLISHED

Where there is an agricultural college or station which may have been established by State authority and is maintained by the State, the eighth section of the above act would authorize the State to designate the station to which it desired the appropriation to be applied, whether to one or more, or all, and the Secretary of the Treasury should make the payment under the appropriation to whichever one the State might desire. (February 14, 1888.)

DESIGNATION OF BENEFICIARIES OF THE HATCH FUND BY STATE LEGISLATURES

1. When an agricultural college or station has been established under the act of July 2, 1862, each college is entitled to the benefits of the provisions of said act (i. e., of March 2, 1887).

2. In a State where an agricultural college has been established under the act of July 2, 1862, and agricultural stations have also been established, either under the act of July 2, 1862, or by State authority, before March 2, 1887, the legislature of such State shall determine which one of said institutions, or how many of them, shall receive the benefits of the act of March 2, 1887.

3. If the legislature of any State in which an agricultural college has been established under the act of July 2, 1862, desires to establish an agricultural station which shall be entitled to the benefits of said act, it must establish such station in connection with said college. (February 15, 1888.)

It is within the power of the legislature of any State that has accepted the provisions of said act of March 2, 1887, to dispose of the amount appropriated by Congress for said station to each one or all of the agricultural colleges or sta-

tions which may have been established in said State by virtue of either the provisions of the act of July 2, 1862, or the provisions of said eighth section of the act of March 2, 1887.

The whole responsibility rests upon the State legislature as to how the fund appropriated by Congress shall be distributed among these various institutions of the State, provided there is one or more agricultural colleges with which an agricultural station is connected or one or more agricultural stations. (December 7, 1888.)

UNEXPENDED BALANCES OF HATCH AND ADAMS FUNDS

Section 3 of the so-called Adams Act of March 16, 1906 (34 Stat. 63), which provides for an increased annual appropriation for agricultural experiment stations, requires that such part of the money appropriated under the provisions of said act as may be diminished or lost or misapplied after being received by the officer of the State or Territory designated to receive same must "be replaced by said State or Territory to which it belongs, and until so replaced no subsequent appropriation shall be apportioned or paid to such State or Territory"; and this requirement is an absolute prohibition upon the apportionment until such replacement is actually made, a mere withholding from the subsequent appropriation of an amount equal to that diminished, lost, or misapplied not being in compliance with said statute. (18 Comp. Dec. 120.)

Such funds may be replaced by expending the amount involved for the purposes for which the funds were originally appropriated to the satisfaction of the Secretary of Agriculture. There is "no limitation on time within which the replacement shall be made," but "no apportionment whatever can be made until the misapplied moneys are replaced."

The provision in the Hatch Act of March 2, 1887 (24 Stat. 440), requiring the deduction of unexpended apportionments of appropriations applies also to appropriations under the Adams Act of March 16, 1906 (34 Stat. 63). (18 Com. Dec. 485.)

Such unexpended balances must be accounted for as a part of the appropriation for the next succeeding year; in short, each station must account every year for the specific sum (\$30,000) provided by Congress, although the amount actually paid to the station in any one year may be less than \$30,000 on account of the deduction of an unexpended balance for the preceding fiscal year.

RULINGS OF THE POST OFFICE DEPARTMENT

Sections 492 and 493 of the Postal Laws and Regulations (1924) of the United States relating to the free transmission of reports and bulletins of the experiment stations read as follows:

TO WHOM PUBLICATIONS MAY BE FRANKED

SEC. 492. Bulletins or reports of progress (one copy to each newspaper in the State or Territory in which the colleges hereafter referred to are located, and to such individuals actually engaged in farming as may request the same) and the annual reports (required by law to be published by the agricultural experiment stations established under the provisions of the act of March 2, 1887, entitled "An act to establish agricultural experiment stations in connection with the colleges established in the various States and Territories under the provisions of an act approved July 2, 1862, and the acts supplementary thereto," for the benefit of agriculture and the mechanic arts) (*of said stations*) shall be transmitted in the mails of the United States free of charge for postage, under such regulations as the Postmaster General may from time to time prescribe.

NOTE.—The matter in parentheses in connection with the text shows the meaning of the existing law, though the exact words of the statutes are not used. The words in italics are part of the text of the law, but should be omitted in reading, as the matter in parentheses is an amplification thereof.

HOW THE FRANKING PRIVILEGE IS TO BE USED

SEC. 493. An agricultural experiment station which claims the privilege of transmitting free through the mails, under the provisions of the preceding section, bulletins, reports of progress, or annual reports, should make application to the Third Assistant Postmaster General, Division of Classification, through the postmaster at the office where such station is located, stating the date of the establishment of the station, its proper name or designation, its official organization, and the names of its officers, the name of the university, college, school, or institution to which it is attached, if any, the legislation of the State or Territory providing for its establishment, and any other granting it the benefits of the acts of Congress referred to in the preceding section, and whether any other such station in the same State or Territory is considered, or claims to be, also entitled to the privilege; and also the place where such station is located and the name of the post office where the bulletins and reports will be mailed. The application should be signed by the officer in charge of the station.

2. If such privilege is allowed the postmaster will be instructed to admit such bulletins and reports to the mails free of postage.

3. Only such bulletins or reports as shall have been issued after an experiment station became entitled to the privileges of the preceding section may be transmitted free; and they may be inclosed in envelopes or wrappers, sealed or unsealed. On the exterior of every envelope, wrapper, or package shall be written or printed the name of the station and place of its location, the designation of the bulletin or report inclosed, and the word "Free," over the signature or facsimile thereof of the officer in charge of the station, to be affixed by himself, or by some one duly authorized by him. There may also be written or printed upon the envelope or wrapper a request that the postmaster at the office of delivery notify the mailing station of the change of address of the addressee, or other reason for inability to deliver the same, and upon a bulk package a request to the postmaster to open and distribute the "franked" matter therein, in accordance with the addresses thereon.

DEPARTMENT OF AGRICULTURE BULLETINS MAY BE FRANKED WITH STATION PUBLICATIONS

4. Bulletins published by the United States Department of Agriculture, and entitled to be mailed free under the penalty envelope of that department, may also be adopted and mailed by agricultural experiment stations, with such of their own publications as are entitled to free transmission in the mails, under the same regulations; and any bulletins or reports mailable free by any agricultural experiment station under these regulations may be so mailed by any other station entitled to such privilege.

REPORTS OF STATE BOARDS OR DEPARTMENTS OF AGRICULTURE

5. If annual reports of an agricultural experiment station are printed by State authority, and consist in part of matter relating to the land-grant college to which such station is attached, then said report entire may be mailed free by the director of the station, provided, in his judgment, the whole consists of useful information of an agricultural character. But the reports of State agricultural departments or boards can not be adopted by agricultural experiment stations in order to secure free circulation of such State reports.

FREE DISTRIBUTION OF ANNUAL REPORTS NOT RESTRICTED

6. The bulletins and reports of progress issued by agricultural experiment stations can only be sent free to the newspapers and persons stated in the preceding section. The annual reports may be sent free to any address.

FREE TRANSMISSION OF PUBLICATIONS TO FOREIGN COUNTRIES

A part of section 503, relating to free transmission of publications to certain foreign countries, reads as follows:

By virtue of special postal conventions or arrangements with certain countries extending the domestic rates and conditions to mail matter exchanged with said countries, all mail matter which is admissible to the domestic mails of the

United States free of charge for postage is admissible under the same conditions to the mails for these countries. For a list of the countries referred to see the current Official Postal Guide.

RETURN AND DISPOSAL OF UNCLAIMED MATTER

A part of section 610, relating to the return and disposal of unclaimed official matter, as amended April 26, 1912, reads as follows:

Unclaimed official mail sent under penalty envelope or label, or the frank of a Member of Congress, and unclaimed reports and bulletins sent out from State agricultural colleges (in accordance with sec. 490) and from agricultural experiment stations (as provided in par. 3, sec. 493) shall be returned to the office of mailing if it is known. If the office of origin can not be ascertained, such mail shall be returned to the post office at Washington, D. C.

FREE TRANSMISSION TO UNITED STATES POSSESSIONS

An order of the Postmaster General provides that—

Any article entitled to transmission free of postage in the domestic mails of the United States, either in a "penalty" envelope or under a duly authorized "frank," shall be entitled likewise to transmission in the mails free of postage between places in any possession of the United States, from one to another of such possessions, from the United States to such possession, and from such possession to the United States.

Among other rulings of the Post Office Department on matters of detail the following are the more important:

PAID-FOR PUBLICATIONS MAY NOT BE FRANKED

Copies of the reports or bulletins of the agricultural experiment stations which are purchased, paid, or subscribed for, or otherwise disposed of for gain, when sent in the mails, are not entitled to free carriage under the "frank" of the director of station.

BULLETINS NOT FRANKABLE TO NEWSPAPERS OUTSIDE OF STATE OF ISSUE

Bulletins are not mailable free to newspapers outside of the State or Territory in which the issuing station is located.

TYPEWRITTEN OR MECHANICALLY DUPLICATED BULLETINS OR REPORTS MAY BE FRANKED

Station bulletins and reports, consisting of typewritten matter duplicated on a mimeograph or other duplicating machine, "retain their character as free matter when properly franked by the director of the station."

HOW CARD BULLETINS MAY BE FRANKED

Cards upon which are printed bulletins issued by agricultural experiment stations established under the provisions of the act of March 2, 1887, may be sent openly in the mails, free of postage, provided the address side of such card bears the indicia prescribed in paragraph 3, section 493, Postal Laws and Regulations, for envelopes used by the experiment stations referred to in mailing copies of their bulletins and reports.

CARDS ANNOUNCING PUBLICATIONS

There is no provision of law for mailing free of postage postcards announcing the issuance of publications; but announcements giving an abstract or brief account of publications may be franked. Cards of this character, prepared in the form of bulletins or reports of the experiment stations and identified as such by means of the prescribed indicia, may be mailed by the directors of the experiment stations under the free mail privilege enjoyed by them. There is no objection to stating on such cards, in connection with the abstract or summary, that the complete reports may be obtained on application.

RENEWAL OF AUTHORIZATION FOR USE OF FREE MAILING PRIVILEGE NOT REQUIRED
IN CASE OF CHANGE OF DIRECTOR

An agricultural experiment station to which the free mailing privilege has been accorded after making application therefor in the manner prescribed by paragraph 1, section 493 of the Postal Laws and Regulations, is entitled to send such bulletins or reports of progress and annual reports of the experiment station as come within the provisions of section 4 of the act of March 2, 1887, embodied in section 492 of the regulations. Since the right to exercise this privilege is vested in the station and not in the director or the officer in charge of the station, special authorization in the case of a change in the director or officer in charge is not necessary.

CLASSIFICATION OF STATION ACCOUNTS

The scheme for classification of experiment station accounts, modified to meet the requirements of the system of classification of Government expenditures prescribed by the Office of the Comptroller General, provides for 19 ledger headings with a number of sub-headings as follows:

1. SALARIES—
 - a. Director and other administrative officers; clerks.
 - b. Scientific and technical service.
2. LABOR—
 - a. Annual and monthly employees.
 - b. Daily and hourly employees.
3. STATIONERY AND OFFICE SUPPLIES.
4. SCIENTIFIC SUPPLIES, CONSUMABLE—
 - a. Chemicals.
 - b. Other laboratory supplies.
 - c. Photographic supplies.
5. FEEDING STUFFS.
6. SUNDRY SUPPLIES—
 - a. Insecticides and fungicides, spraying and dusting materials.
 - b. Lumber for temporary structures and small hardware.
 - c. Other supplies.
7. FERTILIZERS.
8. COMMUNICATION SERVICE—
 - a. Telegraph.
 - b. Telephone.
 - c. Postage (not parcel post).
9. TRAVEL EXPENSES—
 - a. In connection with outlying investigations.
 - b. In attending meetings, conferences, etc.
10. TRANSPORTATION OF THINGS—
 - a. Freight, express, and parcel post.
 - b. Other expenses.
11. PUBLICATIONS—
 - a. Printing bulletins and annual reports.
 - b. Lithographing, engraving, and engrossing.
 - c. Other expenses.
12. HEAT, LIGHT, WATER, AND POWER—
 - a. Fuel.
 - b. Heat (service).
 - c. Light and power (service).
 - d. Water for irrigation and other purposes (service).
13. FURNITURE, FURNISHINGS, AND FIXTURES.
14. LIBRARY.
15. SCIENTIFIC EQUIPMENT.
16. LIVESTOCK.
17. TOOLS, MACHINERY, AND APPLIANCES—
 - a. Passenger-carrying vehicles.
 - b. Other equipment.
 - c. Repairs.

18. BUILDINGS AND LAND—

- a. New buildings and structures.
- b. Repairs and alterations.
- c. Purchase of land.
- d. Rent of land.

19. CONTINGENT EXPENSES.

The following list has been prepared to serve as a guide in classifying the items mentioned according to the new scheme, and to suggest the classification of others not enumerated. This list is presented to aid in securing uniformity in the classification of the different entries and to make the station accounts more readily comparable when reviewed or tabulated for publication.

Absorbers, shock, auto	Tools, Machinery, and Appliances.
Absorbers, shock, typewriter	Stationery and Office Supplies.
Adding machines	Furniture, Furnishings, and Fixtures.
Addressing machines	Furniture, Furnishings, and Fixtures.
Addressing machine supplies and stencils	Stationery and Office Supplies.
Advertising	Contingent Expenses.
Advertising in connection with sale of products	Sales Fund.
Animals, small, for experimental purposes	Livestock.
Annunciators	Furniture, Furnishings, and Fixtures.
Auditing accounts	Salaries.
Autoclaves	Scientific Equipment.
Automobiles, passenger	Tools, Machinery, and Appliances.
Automobile licenses	Contingent Expenses.
Automobile mileage	Travel Expenses.
Automobile, repairs and accessories	Tools, Machinery, and Appliances.
Automobile trucks	Tools, Machinery, and Appliances.
Awnings	Furniture, Furnishings, and Fixtures.
Bags	Sundry Supplies.
Balances, laboratory	Scientific Equipment.
Barometers	Scientific Equipment.
Baskets	Tools, Machinery, and Appliances.
Beekeepers' supplies	Sundry Supplies.
Bees	Livestock.
Bicycles	Tools, Machinery, and Appliances.
Blankets, horse	Tools, Machinery, and Appliances.
Board of employees temporarily in the field	Travel Expenses.
Board of horses and other stock	Feeding Stuffs.
Board of laborers when part of wages	Labor.
Bookcases	Furniture, Furnishings, and Fixtures.
Books (reference)	Library.
Books, stenographic or memorandum	Stationery and Office Supplies.
Bookshelves	Furniture, Furnishings, and Fixtures.
Bottles for samples, etc	Sundry Supplies.
Bottles, museum, chemicals, etc	Scientific Supplies, Consumable.
Breeding cages	Tools, Machinery, and Appliances.
Brooders	Tools, Machinery, and Appliances.
Brushes, paint	Tools, Machinery, and Appliances.
Brushes, typewriter	Stationery and Office Supplies.
Buckets	Tools, Machinery, and Appliances.
Bulbs, electric	Furniture, Furnishings, and Fixtures.
Butter, for experiments (except for feeding)	Sundry Supplies.
Butter-making machinery	Tools, Machinery, and Appliances.
Cabinets, filing, letter, etc	Furniture, Furnishings, and Fixtures.
Calculating machines	Furniture, Furnishings, and Fixtures.
Calendars, desk	Stationery and Office Supplies.
Calipers	Tools, Machinery, and Appliances.
Calorimeters	Scientific Equipment.
Cameras and lenses	Scientific Equipment.
Camera stands	Scientific Equipment.
Carboys	Furniture, Furnishings, and Fixtures.
Card-punching machines	Furniture, Furnishings, and Fixtures.
Cards, index	Stationery and Office Supplies.
Carpets	Furniture, Furnishings, and Fixtures.
Cartage	Transportation of Things.
Carts	Tools, Machinery, and Appliances.
Cases, card index, transfer	Furniture, Furnishings, and Fixtures.
Catheters	Scientific Equipment.
Chains, log, stable, etc	Tools, Machinery, and Appliances.
Chairs	Furniture, Furnishings, and Fixtures.
Charts	Stationery and Office Supplies.
Charwomen	Labor.
Cheesecloth	Sundry Supplies.
Chicken wire	Tools, Machinery, and Appliances.
Chisels	Tools, Machinery, and Appliances.
Chromographs	Scientific Equipment.
Churns	Tools, Machinery, and Appliances.
Cistern construction	Buildings and Land.

Clocks-----	Furniture, Furnishings, and Fixtures.
Coal-----	Heat, Light, Water, and Power.
Cold-storage plants-----	Buildings and Land.
Combustion furnaces-----	Scientific Equipment.
Commission on sale of station property-----	Sales Fund.
Coolers, milk-----	Tools, Machinery, and Appliances.
Coolers, water-----	Furniture, Furnishings, and Fixtures.
Copying machines-----	Furniture, Furnishings, and Fixtures.
Cord, electric-----	Furniture, Furnishings, and Fixtures.
Counters, automatic-----	Furniture, Furnishings, and Fixtures.
Covers, note-book-----	Stationery and Office Supplies.
Cradles, grain-----	Tools, Machinery, and Appliances.
Crayons-----	Stationery and Office Supplies.
Cultivators-----	Tools, Machinery, and Appliances.
Curtains-----	Furniture, Furnishings, and Fixtures.
Customhouse and port charges-----	Transportation of Things.
Cuts, halftones, etc., illustrations-----	Publications.
Cutters, feed, pipe, glass, etc-----	Tools, Machinery, and Appliances.
Desks-----	Furniture, Furnishings, and Fixtures.
Dictaphones-----	Furniture, Furnishings, and Fixtures.
Diggers, post-hole-----	Tools, Machinery, and Appliances.
Doubletrees-----	Tools, Machinery, and Appliances.
Drainage of land-----	Buildings and Land.
Drawing instruments-----	Scientific Equipment.
Drayage-----	Transportation of Things.
Drills-----	Tools, Machinery, and Appliances.
Dryers-----	Tools, Machinery, and Appliances.
Dues in Association of Land-Grant Colleges and Universities should not be charged to Federal funds.	
Duplicating circulars, etc., job work-----	Publications.
Duplicators-----	Furniture, Furnishings, and Fixtures.
Dusters-----	Furniture, Furnishings, and Fixtures.
Eggs for hatching-----	Livestock.
Electric-light bulbs-----	Furniture, Furnishings, and Fixtures.
Electric-light fixtures-----	Buildings and Land.
Electric motors-----	Tools, Machinery, and Appliances.
Electric power-----	Heat, Light, Water, and Power.
Electric wiring-----	Buildings and Land.
Engines-----	Tools, Machinery, and Appliances.
Erasers-----	Stationery and Office Supplies.
Evaporators, fruit-----	Tools, Machinery, and Appliances.
Eveners, plow, wagon, etc-----	Tools, Machinery, and Appliances.
Excelsior for bedding-----	Sundry Supplies.
Expenses of sale of station property or products-----	Sales Fund.
Express-----	Transportation of Things.
Extractors, honey-----	Tools, Machinery, and Appliances.
Eyelets-----	Stationery and Office Supplies.
Fees, professional-----	Salaries.
Fencing-----	Buildings and Land.
Files, office-----	Furniture, Furnishings, and Fixtures.
Files, tools-----	Tools, Machinery, and Appliances.
Filters-----	Scientific Equipment.
Flower pots-----	Sundry Supplies.
Food for small experimental animals-----	Feeding Stuffs.
Forceps-----	Tools, Machinery, and Appliances.
Fountains, drinking-----	Furniture, Furnishings, and Fixtures.
Founts, poultry-----	Tools, Machinery, and Appliances.
Freight-----	Transportation of Things.
Fruit pickers-----	Tools, Machinery, and Appliances.
Fumigators-----	Tools, Machinery, and Appliances.
Fungi, specimens-----	Scientific Equipment.
Fungicides-----	Sundry Supplies.
Funnels-----	Scientific Supplies, Consumable.
Gas fixtures-----	Buildings and Land.
Gas machines-----	Tools, Machinery, and Appliances.
Gas mantles and shades-----	Furniture, Furnishings, and Fixtures.
Gasoline for engines, tractors, etc-----	Heat, Light, Water, and Power.
Gasoline for gas machine-----	Heat, Light, Water, and Power.
Gasoline for passenger transportation-----	Travel Expenses
Glasses, magnifying or reducing-----	Scientific Equipment.
Gloves, bee handlers'-----	Sundry Supplies.
Glue-----	Stationery and Office Supplies.
Grindstones-----	Tools, Machinery, and Appliances.
Hardware, small sundries-----	Sundry Supplies.
Harness-----	Tools, Machinery, and Appliances.
Harrows-----	Tools, Machinery, and Appliances.
Hatchets-----	Tools, Machinery, and Appliances.
Heat, service-----	Heat, Light, Water, and Power.
Heating apparatus-----	Buildings and Land.
Herbarium cases-----	Furniture, Furnishings, and Fixtures.
Herbarium specimens-----	Scientific Equipment.
Hive tools-----	Tools, Machinery, and Appliances.
Hives, bee-----	Tools, Machinery, and Appliances.
Hods, coal-----	Furniture, Furnishings, and Fixtures.

Horse hire for transportation	Travel Expenses.
Horse hire for work	Labor.
Horse shoeing	Sundry Supplies.
Hose	Tools, Machinery, and Appliances.
Hotbed sash	Tools, Machinery, and Appliances.
Hovers	Tools, Machinery, and Appliances.
Hullers, pea	Tools, Machinery, and Appliances.
Hydrometers	Scientific Equipment.
Ice	Sundry Supplies.
Ice boxes	Furniture, Furnishings, and Fixtures.
Illustrations for publications	Publications.
Impregnators	Scientific Equipment.
Incubators, laboratory	Scientific Equipment.
Incubators, poultry	Tools, Machinery, and Appliances.
Index cards	Stationery and Office Supplies.
Ink	Stationery and Office Supplies.
Insect boxes and cases	Furniture, Furnishings, and Fixtures.
Insecticides	Sundry Supplies.
Insects, mounted specimens	Scientific Equipment.
Instruments, dissecting, drawing, etc.	Scientific Equipment.
Insurance	Contingent Expenses.
Interest paid on borrowed money not chargeable to Federal funds.	
Interest received on station funds, credit to Sales Fund.	
Irrigation ditches, cleaning	Labor.
Irrigation ditches, permanent	Buildings and Land.
Irrigation flumes, if permanent	Buildings and Land.
Irrigation water	Heat, Light, Water, and Power.
Janitor (Monthly)	Salaries.
Jars, earthen	Sundry Supplies.
Kerosene	Heat, Light, Water, and Power.
Keys	Furniture, Furnishings, and Fixtures.
Labels, gummed, etc.	Stationery and Office Supplies.
Labels, plat, tree, etc.	Sundry Supplies.
Labor, erection of buildings	Buildings and Land.
Lactometers	Scientific Equipment.
Ladders	Tools, Machinery, and Appliances.
Lamps	Furniture, Furnishings, and Fixtures.
Laundry and towel service	Contingent Expenses.
Laundry, in travel status	Travel.
Lawn mowers	Tools, Machinery, and Appliances.
Lenses, camera and microscope	Scientific Equipment.
Letters for labeling	Stationery and Office Supplies.
Library shelves, stacks, cases	Furniture, Furnishings, and Fixtures.
Library supplies	Stationery and Office Supplies.
Light, service	Heat, Light, Water, and Power.
Linoleum	Furniture, Furnishings, and Fixtures.
Livery	Travel Expenses.
Lockers	Furniture, Furnishings, and Fixtures.
Locks	Furniture, Furnishings, and Fixtures.
Lumber for buildings and repairs	Buildings and Land.
Lumber for other purposes	Sundry Supplies.
Lysimeters built in place	Buildings and Land.
Mailing tubes	Stationery and Office Supplies.
Manifold carbons	Stationery and Office Supplies.
Maps	Library.
Matting	Furniture, Furnishings, and Fixtures.
Mattocks	Tools, Machinery, and Appliances.
Meat for animals	Feeding Stuffs.
Medicines	Sundry Supplies.
Membership fees in lieu of subscriptions	Library.
Memorandum books, pads	Stationery and Office Supplies.
Microscopes	Scientific Equipment.
Milk, for experiments (except for feeding)	Sundry Supplies.
Milk, for feeding	Feeding Stuffs.
Milking machines	Tools, Machinery, and Appliances.
Mimeograph supplies	Stationery and Office Supplies.
Mimeographing, job work	Publications.
Mimeographs, including stands and motors	Furniture, Furnishings, and Fixtures.
Mimeoscopes	Scientific Equipment.
Motor cycles	Tools, Machinery, and Appliances.
Motors, electric	Tools, Machinery, and Appliances.
Multigraphing, job work	Publications.
Multigraphs	Furniture, Furnishings, and Fixtures.
Nippers, cutting	Tools, Machinery, and Appliances.
Nozzles	Tools, Machinery, and Appliances.
Office machines	Furniture, Furnishings, and Fixtures.
Office machines, rent of	Contingent Expenses.
Oil, lubricating	Sundry Supplies.
Oil stoves	Furniture, Furnishings, and Fixtures.
Overall suits	Sundry Supplies.

Packers, butter	Tools, Machinery, and Appliances.
Padlocks	Tools, Machinery, and Appliances.
Pails	Tools, Machinery, and Appliances.
Paint	Sundry Supplies.
Pantographs	Furniture, Furnishings, and Fixtures.
Paper, blue print	Stationery and Office Supplies.
Paper, letterheads, wrapping, etc	Stationery and Office Supplies.
Parcel post	Transportation of Things.
Paste	Stationery and Office Supplies.
Pasteurizers, commercial	Tools, Machinery, and Appliances.
Penholders, trays, etc	Stationery and Office Supplies.
Pencils, holders, sharpeners, etc	Stationery and Office Supplies.
Pens	Stationery and Office Supplies.
Periodicals	Library.
Photographic supplies, films, plates, etc	Scientific Supplies, Consumable.
Pins	Stationery and Office Supplies.
Planters, corn	Tools, Machinery, and Appliances.
Plate glass for tables	Furniture, Furnishings, and Fixtures.
Platinum ware	Scientific Equipment.
Pliers	Tools, Machinery, and Appliances.
Plows	Tools, Machinery, and Appliances.
Postage	Communication Service.
Postal guides	Library.
Post office box rent	Communication Service.
Potometers	Tools, Machinery, and Appliances.
Pots, flower, etc	Tools, Machinery, and Appliances.
Poultry	Livestock.
Poultry buildings, portable	Tools, Machinery, and Appliances.
Presses, cheese	Tools, Machinery, and Appliances.
Pruning hooks, etc	Tools, Machinery, and Appliances.
Pullers, staple, stump	Tools, Machinery, and Appliances.
Pulleys	Tools, Machinery, and Appliances.
Pumping plants	Buildings and Land.
Pumps, spray, well, etc	Tools, Machinery, and Appliances.
Queen bee rearing outfits	Tools, Machinery, and Appliances.
Railroad guides	Library.
Rakes	Tools, Machinery, and Appliances.
Reels, hose	Tools, Machinery, and Appliances.
Refrigerating apparatus and machinery	Tools, Machinery, and Appliances.
Refrigerators	Furniture, Furnishings, and Fixtures.
Registry of animals	Livestock.
Rent of cold storage and the like, temporary	Contingent Expenses.
Rent of equipment, apparatus, etc	Contingent Expenses.
Rent of garage	Buildings and Land.
Rent of garage, in travel status	Travel Expenses.
Rent of laboratory and office space	Buildings and Land.
Rent of land	Buildings and Land.
Rent of office machines	Contingent Expenses.
Reprints or separates of scientific papers	Publications.
Rheostats	Tools, Machinery, and Appliances.
Reservoirs for water storage	Buildings and Land.
Ribbons, typewriter, adding machine, etc	Stationery and Office Supplies.
Ringers, hog	Tools, Machinery, and Appliances.
Rings, bull	Sundry Supplies.
Rods, extension spraying	Tools, Machinery, and Appliances.
Root cutters	Tools, Machinery, and Appliances.
Rubber bands	Stationery and Office Supplies.
Rubber stamps	Stationery and Office Supplies.
Rugs	Furniture, Furnishings, and Fixtures.
Rulers	Stationery and Office Supplies.
Rules, slide	Scientific Equipment.
Saccardo <i>Sylloge fungorum</i>	Scientific Equipment.
Safes, office	Furniture, Furnishings, and Fixtures.
Saw sets	Tools, Machinery, and Appliances.
Saws	Tools, Machinery, and Appliances.
Scales, feed, milk, etc	Tools, Machinery, and Appliances.
Scales, wagon or stock	Buildings and Land.
Screens, window	Furniture, Furnishings, and Fixtures.
Screw drivers	Tools, Machinery, and Appliances.
Sectional file furniture	Furniture, Furnishings, and Fixtures.
Seeders	Tools, Machinery, and Appliances.
Seeds	Sundry Supplies.
Separators	Tools, Machinery, and Appliances.
Serum	Sundry Supplies.
Sewers	Buildings and Land.
Shades, window	Furniture, Furnishings, and Fixtures.
Sharpeners, tool	Tools, Machinery, and Appliances.
Shearing machines	Tools, Machinery, and Appliances.
Shellers, corn	Tools, Machinery, and Appliances.
Shelving, portable	Furniture, Furnishings, and Fixtures.
Shipping tags	Stationery and Office Supplies.
Shoeing horses	Sundry Supplies.
Shovels, scoop	Tools, Machinery, and Appliances.
Singletrees	Tools, Machinery, and Appliances.
Slicers	Tools, Machinery, and Appliances.

Soil packers	Tools, Machinery, and Appliances.
Soldering irons	Tools, Machinery, and Appliances.
Spades	Tools, Machinery, and Appliances.
Specimen jars	Scientific Supplies, Consumable.
Sprayers and accessories	Tools, Machinery, and Appliances.
Spraying materials	Sundry Supplies.
Sprinklers	Tools, Machinery, and Appliances.
Stamp pads	Stationery and Office Supplies.
Stands, mimeograph, typewriter, etc	Furniture, Furnishings, and Fixtures.
Steelyards	Tools, Machinery, and Appliances.
Stencils	Stationery and Office Supplies.
Stepladders	Furniture, Furnishings, and Fixtures.
Sterilizing outfits, commercial	Tools, Machinery, and Appliances.
Sterilizers, laboratory	Scientific Equipment.
Stethoscopes	Scientific Equipment.
Stoves	Furniture, Furnishings, and Fixtures.
Stretchers, wire	Tools, Machinery, and Appliances.
Subscriptions to scientific journals	Library.
Tables	Furniture, Furnishings, and Fixtures.
Tack hammers	Tools, Machinery, and Appliances.
Tacks	Sundry Supplies.
Tampers	Tools, Machinery, and Appliances.
Tape, gummed or transparent	Stationery and Office Supplies.
Tarpaulins	Tools, Machinery, and Appliances.
Tattoo ear-marking sets	Tools, Machinery, and Appliances.
Telegraph	Communication Service.
Telephone	Communication Service.
Testers, milk, acid, etc	Scientific Equipment.
Thermostat	Scientific Equipment.
Thumb tacks	Stationery and Office Supplies.
Ticklers, desk	Stationery and Office Supplies.
Tongs	Tools, Machinery, and Appliances.
Tool cases	Tools, Machinery, and Appliances.
Towels	Sundry Supplies.
Troughs	Tools, Machinery, and Appliances.
Trowels	Tools, Machinery, and Appliances.
Trucks, hand and motor	Tools, Machinery, and Appliances.
Tubing, glass or rubber	Scientific Supplies, Consumable.
Type	Stationery and Office Supplies.
Typewriter supplies	Stationery and Office Supplies.
Typewriters	Furniture, Furnishings, and Fixtures.
Ureometers	Scientific Equipment.
Urinometers	Scientific Equipment.
Vacuum cleaners	Furniture, Furnishings, and Fixtures.
Vats, creamery	Tools, Machinery, and Appliances.
Veterinary fees	Salaries.
Veterinary instruments	Scientific Equipment.
Vises	Tools, Machinery, and Appliances.
Wagons	Tools, Machinery, and Appliances.
Water registers	Scientific Equipment.
Weaners, calf	Tools, Machinery, and Appliances.
Wells	Buildings and Land.
Wheelbarrows	Tools, Machinery, and Appliances.
Wheels, emery	Tools, Machinery, and Appliances.
Windmill, tank, and pump	Buildings and Land.
Workers, butter	Tools, Machinery, and Appliances.
Wrenches	Tools, Machinery, and Appliances.



